



Republic of the Philippines  
Province of Cavite  
CITY OF BACOOR

*Office of the Sangguniang Panlungsod*

**DISTRICT I  
ABSENT**

HON. CATHERINE SARINO-EVARISTO  
*City Councilor*

HON. MICHAEL E. SOLIS  
*City Councilor*

HON. ADRIELITO G. GAWARAN  
*City Councilor*

HON. VICTORIO L. GUERRERO, JR.  
*City Councilor*

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*City Councilor*

HON. RANDY C. FRANCISCO  
*Liga ng mga Barangay Vice President*

HON. PALM ANGEL S. BUNCIO  
*SK Federation President*

Attested by:  
ATTY. KHALID A. ATEGA, JR.  
*Sangguniang Panlungsod Secretary*

Certified by:  
HON. ROWENA BAUTISTA-MENDIOLA  
*City Vice Mayor*

Approved by:  
HON. STRIKE B. REVILLA  
*City Mayor*

**CITY ORDINANCE NO. 337-2024  
Series of 2024**

**AN ORDINANCE PRESCRIBING THE GUIDELINES FOR THE RESALE AND DISPOSITION OF REAL PROPERTIES ACQUIRED BY THE CITY GOVERNMENT OF BACOOR DUE TO NON-PAYMENT OF REAL ESTATE PROPERTY TAXES.**

Sponsored by:

**Hon. Alde Joselito F. Pagulayan, Hon. Rogelio M. Nolasco**

Co-Sponsored by:

**Hon. Roberto L. Advincula, Hon. Palm Angel S. Buncio, Hon. Simplicio G. Dominguez, Hon. Reynaldo M. Fabian, Hon. Randy C. Francisco, Hon. Adrielito G. Gawaran, Hon. Alejandro F. Gutierrez, Hon. Reynaldo D. Palabrica, Hon. Michael E. Solis and Hon. Levy M. Tela.**

**WHEREAS**, Section 129 of Republic Act No. 7160 (the "Local Government Code of 1991") provides that each local government unit shall exercise its power to create its own sources of revenue and to levy taxes, fees, and charges consistent with the basic policy of local autonomy and that such taxes, fees and charges shall accrue exclusively to the said local governments.

**WHEREAS**, under the provisions of Republic Act No. 7160, the local government units are empowered to impose ad valorem taxes on goods and transactions, levy taxes on real properties, buildings and machineries, including the imposition of administrative fees and charges.

**WHEREAS**, Section 254 of Republic Act 7160, provides that when the real property tax or any other tax imposed becomes delinquent, the provincial, city or municipal treasurer shall immediately cause a notice of the delinquency to be posted at the main entrance of the provincial capitol, or city or municipal hall and in a publicly accessible and conspicuous place in each barangay of the local government unit concerned. The notice of delinquency shall also be published once a week for two (2) consecutive weeks, in a newspaper of general circulation in the province, city, or municipality.

**WHEREAS**, Section 254 (b) of RA 7160 provides in part that the delinquent real property will be sold at public

<sup>1</sup> City Ordinance No. 337-2024, (Resale and Disposition of Real Properties Acquired by the City of Bacoor Ordinance) 29 January 2024.



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City Mayor

auction, and the title to the property will be vested in the purchaser, subject, however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.

**WHEREAS**, Section 263 of RA 7160 provides that "in case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the real property tax and the related interest and costs of sale the local treasurer conducting the sale shall purchase the property in behalf of the local government unit concerned to satisfy the claim and within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the local government unit concerned without the necessity of an order from a competent court. Within one (1) year from the date of such forfeiture, the taxpayer or any of his representative, may redeem the property by paying to the local treasurer the full amount of the real property tax and the related interest and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be vested on the local government unit concerned."

**WHEREAS**, Section 264 of RA 7160 provides that the sanggunian concerned may, by ordinance duly approved, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding section at public auction. The proceeds of the sale shall accrue to the general fund of the local government unit concerned.

**WHEREAS**, the City Treasurer advertised the sale through public auction of various parcels of land situated within the City of Bacoor for the failure of its registered owners to pay real property taxes despite their receipt of the requisite notice/s of delinquency.

**WHEREAS**, the said sale was conducted via public auction.

**WHEREAS**, because no bid was placed or the highest bid was insufficient to pay for the delinquent real property taxes in the said public auction for the said parcels of land, the City Treasurer purchased the said properties on behalf of the City Government pursuant to Section 263 of RA 7160.

2 City Ordinance No. 337-2024, (Resale and Disposition of Real Properties Acquired by the City of Bacoor Ordinance) 29 January 2024.



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Sangguniang Panlungsod Secretary

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HON. ROWENA BAUTISTA-MENDIOLA  
City Vice Mayor

Approved by:  
HON. STRIKE B. REVILLA  
City Mayor

**NOW, THEREFORE**, be it **ORDAINED** by the Sangguniang Panlungsod of the City of Bacoor, Province of Cavite that:

**SECTION 1. TITLE.** - This Ordinance shall be known as "**Resale and Disposition of Real Properties Acquired by the City of Bacoor Ordinance.**"

**SECTION 2. COVERAGE.** - This Ordinance shall cover and apply to:

- 2.1 The following real properties with real property tax delinquencies that were purchased and declared forfeited on behalf of the City Government of Bacoor because there was no bidder or there was no sufficient bid during the public auction that was held for the said purpose.
- 2.2 All real properties which although levied and purchased by the City Treasurer on behalf of the City Government, the declaration of forfeiture has not been registered with the Office of the Registry of Deeds of Bacoor City; and
- 2.3 All real properties purchased by the City Treasurer on behalf of the City Government, which sale or declaration of forfeiture have been registered with the Office of the Registry of Deeds of Bacoor City but which no sale or contract of sale have been made by the City Treasurer to a third party in the manner and conditions required by law.

**SECTION 3. DEFINITION OF TERMS.** — As used in this Ordinance, the following terms and phrases shall be understood and defined as follows:

3.1 **Acquired/Forfeited Properties** — refers to real properties subject to a public auction sale under Section 254 of the Local Government Code that were declared forfeited in favor of the City Government of Bacoor pursuant to Section 263 of the same Code where the one (1) year redemption period has already lapsed.

3.2 **Consolidation of Title** - refers to the transfer of ownership of a property from the name of the taxpayer from whom the property was



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City Mayor

acquired/forfeited to the name of the City Government of Bacoor as the new owner thereof.

3.3 **Public Auction** — refers to a mode of sale being made in behalf of the government in which real properties are being sold to multiple buyers through a closed bidding where potential buyers are provided the opportunity to compete on the basis of their bid prices/offers which should be equal to or more than the set minimum bid/offer price. The properties covered by the sale can either be properties already owned by the government as a consequence of forfeiture, or properties that are still owned by the delinquent taxpayers that are to be sold.

3.3 **Real Property** — refers to any land and the improvements introduced to it that are made by human efforts (buildings, acquisition of various property rights, machineries that are permanently attached to the land, and the like).

3.5 **Redemption Period** — refers to the one (1) year grace period given to the taxpayer-owner of a certain real property subject of a public auction sale proceeding within which to redeem the property from the date of sale or the date when the property was declared forfeited by the government. Words and phrases embodied in this Ordinance not herein specifically defined shall have the same definitions as found in R.A. No. 7160 also known as the Local Government Code of 1991.

**SECTION 4. RULES OF CONSTRUCTION.** — In construing the provisions of this Ordinance, the following rules of construction shall be observed unless inconsistent with the manifest intent of the Sangguniang Panlungsod, or if its application would lead to absurd or highly improbable results:

4.1 **General rule.** — All words and phrases shall be construed and understood according to their common and approved usage but technical words and phrases and such others which may have acquired a peculiar appropriate meaning in this Ordinance shall be construed and understood according to such technical, peculiar or appropriate meaning.



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*City Mayor*

4.2 Gender and number. — Every word in this Code importing the masculine gender shall extend to both a female and male. Every word importing the singular number shall extend and apply to several persons or things, and every word importing the plural number shall extend and apply to one person or thing as well.

4.3 Computation of time. — The time within which an act is to be done as provided in this ordinance or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or a holiday in which case the same shall be excluded from the computation, and the next business day shall be considered the last day.

4.4 Conflicting provisions of section. — If the provisions of different sections conflict with or contravene each other, the provisions of each section shall prevail as to all specific matters and questions involved therein.

**SECTION 5. CONSOLIDATION OF TITLE.** — In preparation for the resale and disposition of the forfeited real estate properties, the City Treasurer's Office shall cause the registration and transfer at the City Register of Deeds of all the titles of the Real Estates Property acquired by the City due to non-payment of Real Estate Property Taxes in the name of the City Government of Bacoor upon the lapse of the one (1) year redemption period.

**SECTION 6. RESALE AND DISPOSITION.** — The real property acquired by the City Government of Bacoor due to non-payment of Real Property Taxes is hereby opened to the public for resale and disposition subject to the condition that the buyer shall assume the full amount of the unpaid real property tax, the related interest thereon, the costs of sale and all incidental expenses incurred by the City Government in the transfer of the said title including those expenses related to the auction sale of the property.

**SECTION 7. QUALIFICATIONS FOR REACQUISITION AND RESALE.** — The resale of the real property acquired by the City Government, or its reacquisition by its former owner, shall be done subject to compliance by the party concerned with the following qualifications:



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City Vice Mayor

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City Mayor

7.1 The previous registered owner of the auctioned property or the person having legal interest therein shall have priority to participate in the auction sale of the real estate property forfeited and had been declared for resale by the City Government of Bacoor.

7.2 There must be a public auction duly published to be conducted by the City Treasurer's Office on all Real Properties acquired by the city for non-payment of Real Property Taxes.

7.3 The public auction shall be conducted in compliance with the pertinent provisions of RA 7160 and applicable city ordinances.

7.4 After the public auction, the City Treasurer shall immediately announce the names of the winning bidders upon the end of the auction.

7.5 The winning bidder shall possess all the qualifications and none of disqualifications provided under existing laws and government rules and regulations. In case the owner or person having legal interest therein fails to repurchase the delinquent property as provided for under Section 262 of the Local Government Code, the City Treasurer shall accept the offer of other persons interested in buying the said real estate property.

**SECTION 8. WHEN OWNERSHIP IS RETAINED.** — In case there is no bidder for the real estate property advertised for sale, or if the highest bid is for an amount insufficient to pay the real estate property tax and the related interest and cost of sale, the City Government of Bacoor shall maintain the ownership of the said real properties.

**SECTION 9. PROPERTIES FOR RESALE AND DISPOSITION.** — Only those real properties declared by the City Government of Bacoor for resale and disposition shall be covered by the provision of this ordinance.

**SECTION 10. AMOUNT DUE.** — The City Treasurer, as consideration of the sale, shall require the payment of the outstanding unpaid real property taxes, all incidental expenses, the costs of sale and all incidental expenses incurred by the city in the transfer of the title of the property.



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**SECTION 11. PROCEEDS OF THE SALE.** - Pursuant to Section 182 of R.A. No. 7160, the proceeds of the sale shall accrue to the General Fund of the City of Bacoor.

**SECTION 12. SEPARABILITY CLAUSE.** - If, for any reason, any provision or part of this Ordinance is declared invalid or unconstitutional, other provisions not affected thereby and shall remain in full force and effect.

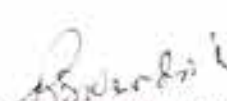
**SECTION 13. REPEALING CLAUSE.** — All ordinances, rules and regulations or parts thereof in conflict with this Ordinance are hereby repealed and/or modified accordingly; provided that the rights that are vested upon the effectivity of this Ordinance shall not be impaired.

**SECTION 14. EFFECTIVITY CLAUSE.** - This Ordinance shall take effect upon its approval and after publication in a newspaper of local circulation.

**APPROVED** this 29<sup>th</sup> day of January 2024 at the City of Bacoor, Cavite.

I hereby certify that the foregoing Ordinance was duly approved by the 5<sup>th</sup> Sangguniang Panlungsod of the City of Bacoor, Cavite.

Certified by:

  
**HON. ROWENA BAUTISTA-MENDIOLA**  
City Vice Mayor/ Presiding Officer

Attested by:

  
**ATTY. KHALID A. ATEGA, JR.**  
Sangguniang Panlungsod Secretary

Approved by:

  
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City Mayor

Date of Approval: 16 OCT 2024